

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENT FOR THE MONTH ENDING
JULY 2025**

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1. Mayor's Report

The monthly budget statement for July 2025 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The July 2025 Monthly budget statement is the 1st report for the 2025/2026 financial year.

2. Executive Summary

Section 71 of the MFMA states the that *“the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the Mayor of the Municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the Municipality's budget”*.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken. Section 54 of the MFMA states that the Mayor of the Municipality must consider and check whether the approved budget is implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP) and consider revisions.

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended July 2025.

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	114 559	114 559	19 236	16.79
Total Expenditure	124 954	124 954	7 393	5.92
Surplus/(Deficit) after capital transfers	-10 395	-10 395	11 843	(113.93)
Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	29 905 220	29 905 220	1 408 239	4.71
Funding Sources				
National Government - MIG	8 695 660	8 695 660	-	-
National Government - WSIG	17 296 520	17 296 520	-	-
Provincial Government - WCRF	3 913 040	3 913 040	1 408 239	35.99
Provincial government - LIB	-	-	-	-
Internal Financing	-	-	-	-
Total sources of capital funds	29 905 220	29 905 220	1 408 239	4.71

Operating Revenue

The Municipality have generated 16% or R19 236million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue are higher than the year-to-date budget by 101% and this is the effect of Property rates and grants received. The projected budgeted revenue for the full financial year amounts to R114 559million.

The deviations from year-to-date revenue are as follows:

REVENUE			
PROPERTY RATES	1094%	Billed on an annual basis with SA30 not accounting for cyclical nature of activity	SA30 to be adjusted during the adjustment budget
FINES, PENALTIES AND FORFEITS	-100%	Fines will be recognised on a cash basis but is incidental in nature	Cash received for fines to be recognised timeously
TRANSFERS AND SUBSIDIES - OPERATIONAL	316%	SA30 not aligned to NT payment schedule	SA30 to be adjusted during the adjustment budget
SALE OF GOODS AND RENDERING OF SERVICES	-87%	Mainly driven by library funding from PT but not received yet	SA30 to be adjusted during the adjustment budget
AGENCY SERVICES	-55%	Incidental in nature and difficult to accurately budget for.	N/A

Operating Expenditure

Operating expenditure of R 7 393 million for the period up to the end of July 2025 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of Auditor General is R4 705 393million. This excludes the contribution to the provision for the rehabilitation of the landfill site. The expenditure to date is below the budgeted year-to-date amount at -27%

The deviations from year-to-date expenditure are as follows:

EXPENDITURE BY TYPE			
EMPLOYEE RELATED COSTS	-14%	SA30 did not account for vacancies and bonuses	SA30 to be adjusted during the adjustment budget
BULK PURCHASES - ELECTRICITY	37%	SA30 did not account for high season (winter) and cyclical nature of electricity use	SA30 to be adjusted during the adjustment budget
DEBT IMPAIRMENT	-100%	An annual transaction	Breakdown the budget in 12 instalments
DEPRECIATION AND AMORTISATION	-50%	Incorrectly accounted for - 12-month breakdown of budgeted amount	Prior year transaction to be adjusted to the budgeted amount
CONTRACTED SERVICES	-89%	Cyclical in nature and very much grant dependent	SA30 can be adjusted to account for excessive deviations

Capital Expenditure

The total capital payments done during July 2025 amounted to R1.408million.

Cash Flow

The Municipality started off with a cash flow balance of R24 706 000 at the beginning of the year. The closing balance for the month ended July 2025 is R43 939 000. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2025/2026 financial year.

During the budget process assumptions were made that the payment ratio for all debtors will be at 93%.

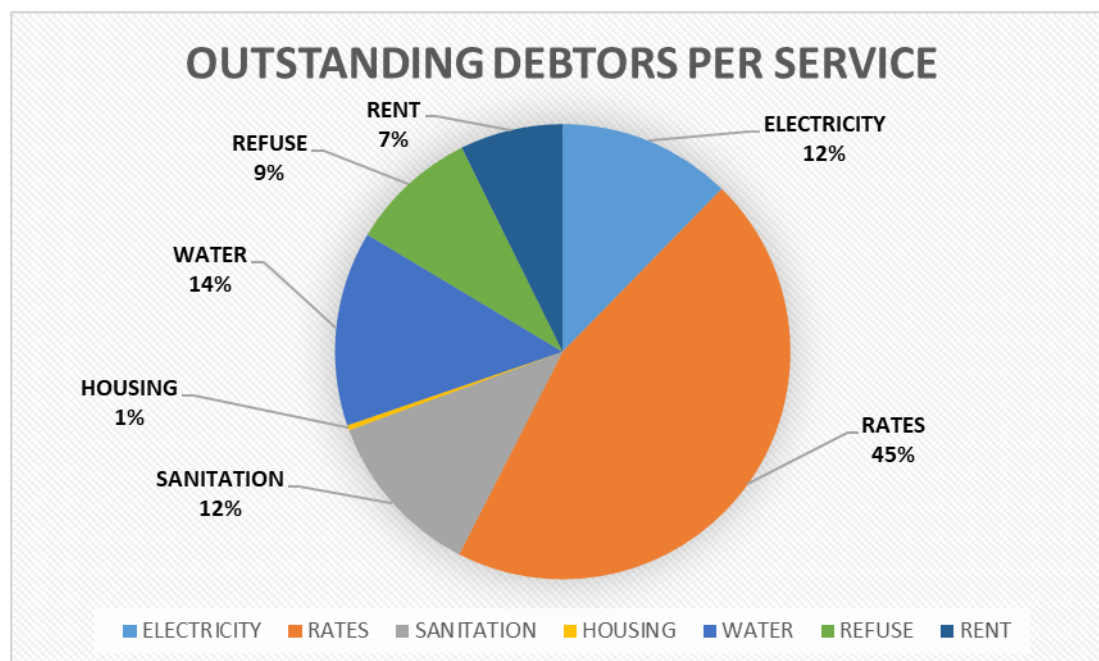
The deviations from year-to-date cashflow are as follows:

CASH FLOW			
SERVICE CHARGES	-28%	The budget included revenue forgone under transfers and subsidies	System error
TRANSFERS AND SUBSIDIES (CAPEX & OPEX)	300%	SA30 not aligned to NT payment schedule	SA30 to be adjusted during the adjustment budget
CAPITAL ASSETS	-88%	Budget not aligned with the procurement plan	To be corrected through the adjustment budget

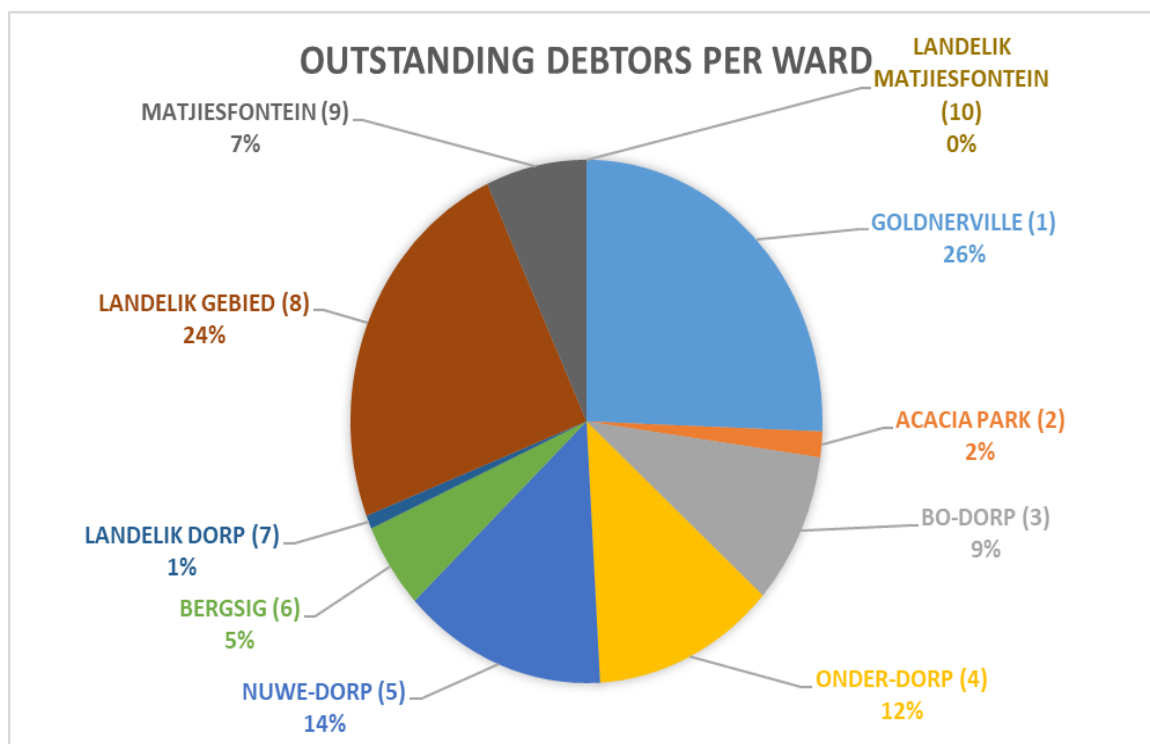
Debtors

The Outstanding Debtors of the Municipality amounts to R22 778 million for the month ended July 2025, (17 367 million previous month). There was an increase of R5 411million in the total outstanding amount since the previous month. The payment rate for 2024/2025 financial year was 91%. At the end of July 2025, the payment rate was 36% (previous month 90.6%). The total amount outstanding for longer than 12 months is R12 044million and this amounts to 52.88% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 11 542million. The Municipality is implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly.

The following graph shows the outstanding debtors per ward as at the end of July 2025:



The following graph shows the outstanding debtors per service type as at the end of July 2025:



Creditors

Total outstanding creditors amount to 5.047 million for the month ending July 2025. It should be noted that the account for AG is not included (R12 995 million). One case occurred where a supplier issued invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR) were promulgated on 7 July 2019 and came into effect on 1 August 2019.

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality or municipal entity is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of MFMA Circular 97 issued on 1 August 2019 municipalities are required to utilise existing reporting requirements, to report internally and externally on cost saving measures.

The following table summarizes the main items as prescribed in the circular and MCCR.

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXP THIS PERIODE	EXPENDITURE YTD	THIS PERIOD OVER OF (SAVING)	YTD OVER OF (SAVING)
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	8 665 615	1 444 269	787 783	83 813	83 813	(1 360 456)	(703 970)
Travel and subsistence	573 500	47 792	47 792	58 276	58 276	10 484	10 484
Accommodation	315 764	26 314	26 314	29 404	29 404	3 091	3 091
Sponsorships and catering	64 000	5 333	5 333	519	519	(4 814)	(4 814)
Communication	210 700	17 558	17 558	18 614	18 884	1 056	1 326
Overtime	1 026 100	85 508	85 508	61 343	61 343	(24 165)	(24 165)
Totaal	R 10 855 679	R 1 626 775	R 970 289	R 251 970	R 252 240	(1 374 805)	(718 049)

Red flagged amounts are items that exceed the budgeted amount. See the highlighted areas of concern for the month of July 2025.

3. In year Budget Statement Tables

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables in First Attachment to this Schedule, namely-

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Tale C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

Table C1: Summary

0 - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 657	5 998	-	5 969	5 969	500	5 470	1094%	5 998
Service charges	34 034	37 702	-	2 980	2 980	3 142	(162)	-5%	37 702
Investment revenue	1 617	1 400	-	134	134	117	17	15%	1 400
Transfers and subsidies - Operational	26 231	28 284	-	9 812	9 812	2 357	7 455	0	28 284
Other own revenue	6 632	41 175	-	341	341	3 431	(3 090)	-90%	41 175
Total Revenue (excluding capital transfers and contributions)	74 172	114 559 000.00	-	19 236 351.00	19 236	9 547	9 690	101%	114 559
Employee costs	33 981	37 665	-	2 715	2 715	3 139	(424)	-14%	37 665
Remuneration of Councillors	3 677	3 785	-	301	301	315	(15)	-5%	3 785
Depreciation and amortisation	953	13 271	-	558	558	1 106	(548)	-50%	13 271
Interest	3 442	2 575	-	116	116	215	(99)	-46%	2 575
Inventory consumed and bulk purchases	15 467	18 035	-	1 926	1 926	1 503	423	28%	18 035
Transfers and subsidies	98	10	-	(7)	(7)	1	(8)	-990%	10
Other expenditure	24 293	49 613	-	1 785	1 785	4 134	(2 350)	-57%	49 613
Total Expenditure	81 911	124 954	-	7 393	7 393	10 413	(3 020)	-29%	124 954
Surplus/(Deficit)	(7 739)	(10 395)	-	11 843	11 843	(866)	12 710	-1467%	(10 395)
Transfers and subsidies - capital (monetary)	28 023	49 188	-	231	231	4 099	(3 868)	-94%	49 188
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20 284	38 793	-	12 075	12 075	3 233	8 842	274%	38 793
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20 284	38 793	-	12 075	12 075	3 233	8 842	274%	38 793
Financial position									
Total current assets	30 474	27 820	-	-	51 173	-	-	-	27 820
Total non current assets	336 169	354 694	-	-	336 103	-	-	-	354 694
Total current liabilities	28 528	20 714	-	-	37 153	-	-	-	20 714
Total non current liabilities	33 242	39 527	-	-	33 242	-	-	-	39 527
Community wealth/Equity	300 976	322 272	-	-	316 917	-	-	-	322 272
Cash flows									
Net cash from (used) operating	24 958	55 744	-	19 723	19 723	4 645	(15 078)	-325%	51 283
Net cash from (used) investing	(20 469)	(49 749)	-	(491)	(491)	(4 146)	(3 655)	88%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	11 199	12 708	-	43 939	43 939	1 059	(42 880)	-4049%	57 997
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 307	655	534	435	407	397	10 582	1 461	22 778
Debtors Age Analysis									
Total Creditors	2 589	1 815	461	-	-	-	-	182	5 047

Table C2: Financial Performance (Standard Classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		64 134	74 172	-	16 063	16 063	6 181	9 882	160%	74 172
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		64 134	74 172	-	16 063	16 063	6 181	9 882	160%	74 172
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		342	36 516	-	27	27	3 043	(3 016)	-99%	36 516
Community and social services		23	1 759	-	3	3	147	(144)	-98%	1 759
Sport and recreation		0	3	-	-	-	0	(0)	-100%	3
Public safety		300	34 733	-	23	23	2 894	(2 872)	-99%	34 733
Housing		18	22	-	1	1	2	(0)	-17%	22
Health		1	-	-	0	0	-	0	#DIV/0!	-
<i>Economic and environmental services</i>		1 425	1 500	-	85	85	125	(40)	-32%	1 500
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 425	1 500	-	85	85	125	(40)	-32%	1 500
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		36 293	51 559	-	3 292	3 292	4 297	(1 004)	-23%	51 559
Energy sources		22 386	27 703	-	1 969	1 969	2 309	(340)	-15%	27 703
Water management		6 069	10 756	-	635	635	896	(262)	-29%	10 756
Waste water management		3 860	4 992	-	360	360	416	(56)	-13%	4 992
Waste management		3 977	8 108	-	329	329	676	(347)	-51%	8 108
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	102 194	163 747	-	19 467	19 467	13 646	5 822	43%	163 747
Expenditure - Functional										
<i>Governance and administration</i>		17 811	19 934	-	993	993	1 661	(668)	-40%	19 934
Executive and council		4 446	6 066	-	501	501	505	(4)	-1%	6 066
Finance and administration		13 365	13 868	-	492	492	1 156	(664)	-57%	13 868
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 270	39 225	-	865	865	3 269	(2 403)	-74%	39 225
Community and social services		2 359	2 326	-	195	195	194	1	0%	2 326
Sport and recreation		536	2 156	-	92	92	180	(88)	-49%	2 156
Public safety		7 343	34 729	-	578	578	2 894	(2 316)	-80%	34 729
Housing		7	13	-	1	1	1	-	-	13
Health		24	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 625	20 022	-	1 440	1 440	1 668	(229)	-14%	20 022
Planning and development		1 487	1 344	-	105	105	112	(7)	-6%	1 344
Road transport		17 138	18 677	-	1 335	1 335	1 556	(221)	-14%	18 677
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34 788	45 430	-	4 058	4 058	3 786	272	7%	45 430
Energy sources		17 360	21 200	-	2 195	2 195	1 767	429	24%	21 200
Water management		7 606	9 818	-	774	774	818	(44)	-5%	9 818
Waste water management		3 653	6 005	-	493	493	500	(8)	-2%	6 005
Waste management		6 169	8 407	-	596	596	701	(105)	-15%	8 407
<i>Other</i>		-	344	-	37	37	29	9	30%	344
Total Expenditure - Functional	3	81 494	124 954	-	7 393	7 393	10 413	(3 020)	-29%	124 954
Surplus/ (Deficit) for the year		20 700	38 793	-	12 075	12 075	3 233	8 842	2.735103	38 793

Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 3 - CORPORATE SERVICES (12: IE)		11 094	13 151	-	364	364	1 096	(732)	-66.8%	13 151
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	-	15 753	15 753	5 142	10 611	206.3%	61 709
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	-	3	3	147	(144)	-98.0%	1 759
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	-	-	-	0	(0)	-100.0%	3
Vote 8 - HOUSING (17: IE)		11	13	-	1	1	1	(0)	-13.9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	-	23	23	2 894	(2 872)	-99.2%	34 733
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	-	85	85	125	(40)	-31.8%	1 500
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	-	314	314	661	(346)	-52.4%	7 928
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	-	347	347	403	(56)	-13.9%	4 838
Vote 13 - WATER (22: IE)		5 836	10 512	-	615	615	876	(261)	-29.8%	10 512
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	-	1 962	1 962	2 300	(339)	-14.7%	27 602
Total Revenue by Vote	2	102 194	163 747	-	19 467	19 467	13 646	5 822	42.7%	163 747
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		4 558	5 476	-	468	468	456	11	2.5%	5 476
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	-	261	261	261	0	0.0%	3 135
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	-	900	900	684	216	31.6%	8 207
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	-	745	745	1 589	(844)	-53.1%	19 064
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	-	63	63	70	(7)	-10.4%	839
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	-	122	122	115	6	5.6%	1 385
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	-	73	73	158	(85)	-53.7%	1 898
Vote 8 - HOUSING (17: IE)		-	7	-	1	1	1	-	-	7
Vote 9 - PUBLIC SAFETY (18: IE)		4 127	31 917	-	345	345	2 660	(2 315)	-87.0%	31 917
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	-	957	957	1 179	(221)	-18.8%	14 146
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	-	496	496	601	(105)	-17.5%	7 218
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	-	369	369	367	2	0.5%	4 405
Vote 13 - WATER (22: IE)		3 698	6 577	-	491	491	548	(57)	-10.4%	6 577
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	-	2 102	2 102	1 723	379	22.0%	20 680
Total Expenditure by Vote	2	81 886	124 954	-	7 393	7 393	10 413	(3 020)	-29.0%	124 954
Surplus/ (Deficit) for the year	2	20 308	38 793	-	12 075	12 075	3 233	8 842	273.5%	38 793

Table C4: Financial Performance (Revenue and Expenditure)

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		22 133	25 112		1 951	1 951	2 093	(142)	-7%	25 112
Service charges - Water		4 444	4 648		377	377	387	(10)	-3%	4 648
Service charges - Waste Water Managem		3 677	3 871		338	338	323	15	5%	3 871
Service charges - Waste management		3 779	4 071		314	314	339	(25)	-7%	4 071
Sale of Goods and Rendering of Servi		341	2 213		23	23	184	(161)	-87%	2 213
Agency services		215	267		10	10	22	(12)	-55%	267
Interest		293	-		-	-	-	-	-	-
Interest earned from Receivables		896	889		75	75	74	1	1%	889
Interest from Current and Non Current		1 617	1 400		134	134	117	17	15%	1 400
Dividends										
Rent on Land		27	102		2	2	8	(6)	-72%	102
Rental from Fixed Assets		1 645	2 079		136	136	173	(37)	-21%	2 079
Licence and permits		227	297		23	23	25	(2)	-8%	297
Special rating levies		69	27		2	2	2	(0)	-15%	27
Operational Revenue										
Non-Exchange Revenue										
Property rates		5 657	5 998		5 969	5 969	500	5 470	1094%	5 998
Surcharges and Taxes										
Fines, penalties and forfeits		167	34 437		6	6	2 870	(2 864)	-100%	34 437
Licence and permits										
Transfers and subsidies - Operational		26 231	28 284		9 812	9 812	2 357	7 455	316%	28 284
Interest		466	520		35	35	43	(8)	-18%	520
Fuel Levy										
Operational Revenue		106	345		29	29	29	0	1%	345
Gains on disposal of Assets		2 180	-		-	-	-	-	-	-
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		74 172	114 559	-	19 236	19 236	9 547	9 690	101%	114 559
Expenditure By Type										
Employee related costs		33 981	37 665		2 715	2 715	3 139	(424)	-14%	37 665
Remuneration of councillors		3 677	3 785		301	301	315	(15)	-5%	3 785
Bulk purchases - electricity		14 819	16 700		1 910	1 910	1 392	518	37%	16 700
Inventory consumed		648	1 335		16	16	111	(95)	-86%	1 335
Debt impairment		-	29 652		-	-	2 471	(2 471)	-100%	29 652
Depreciation and amortisation		953	13 271		558	558	1 106	(548)	-50%	13 271
Interest		3 442	2 575		116	116	215	(99)	-46%	2 575
Contracted services		10 143	9 282		89	89	773	(685)	-89%	9 282
Transfers and subsidies		98	10		(7)	(7)	1	(8)	-990%	10
Irrecoverable debts written off		619	-		606	606	-	606	#DIV/0!	-
Operational costs		13 531	10 680		1 090	1 090	890	200	23%	10 680
Losses on Disposal of Assets										
Other Losses										
Total Expenditure		81 911	124 954	-	7 393	7 393	10 413	(3 020)	-29%	124 954
Surplus/(Deficit)		(7 739)	(10 395)	-	11 843	11 843	(866)	12 710	(0)	(10 395)
Transfers and subsidies - capital (monetary allocations)		28 023	49 188		231	231	4 099	(3 868)	(0)	49 188
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		20 284	38 793	-	12 075	12 075	3 233	8 842	0	38 793
Income Tax										
Surplus/(Deficit) after income tax		20 284	38 793	-	12 075	12 075	3 233	8 842	0	38 793
Surplus/(Deficit) attributable to		20 284	38 793	-	12 075	12 075	3 233	8 842	0	38 793
Surplus/ (Deficit) for the year		20 284	38 793	-	12 075	12 075	3 233	8 842	0	38 793

Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 15 - BUDGET AND TREASURY (33: CAPEX)	1	-	-	-	-	-	-	-	-	-
15.1 - FINANCIAL SERVICES (331)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
16.1 - LIBRARY (353)		-	-	-	-	-	-	-	-	-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
17.1 - PARKS AND RECREATION (362)		-	-	-	-	-	-	-	-	-
17.2 - SPORT FACILITIES - VLEILAND (363)		-	-	-	-	-	-	-	-	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
18.1 - TRAFFIC SERVICES (382)		-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
Vote 15 - BUDGET AND TREASURY (33: CAPEX)	1	-	139	-	-	-	12	(12)	-	139
15.1 - FINANCIAL SERVICES (331)		-	139	-	-	-	12	(12)	-	139
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	23	-	-	-	2	(2)	-	23
16.1 - LIBRARY (353)		-	23	-	-	-	2	(2)	-	23
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	-	-	-	725	(725)	-	8 696
17.2 - SPORT FACILITIES - VLEILAND (363)		5 192	8 696	-	-	-	725	(725)	-	8 696
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	-	-	-	9	(9)	-	103
18.1 - TRAFFIC SERVICES (382)		(29)	103	-	-	-	9	(9)	-	103
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	-	-	-	263	(263)	-	3 152
19.2 - STREETS AND STORMWATER (392)		752	3 152	-	-	-	263	(263)	-	3 152
19.3 - MAIN ROADS (393)		-	-	-	-	-	-	-	-	-
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	-	-	-	1 443	(1 443)	-	17 320
20.1 - SEWERAGE SERVICES (411)		12 559	17 320	-	-	-	1 443	(1 443)	-	17 320
Vote 21 - WATER (42: CAPEX)		1 232	13 828	-	1 408	1 408	1 152	256	-	13 828
21.1 - -42		-	-	-	-	-	-	-	-	-
21.2 - WATER SUPPLY (421)		1 232	13 828	-	1 408	1 408	1 152	256	-	13 828
Vote 22 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		12 530	17 585	-	-	-	1 465	(1 465)	(0)	17 585
Total Capital Expenditure		12 530	17 585	-	-	-	1 465	(1 465)	(0)	17 585

Table C6: Financial Position**0 - Table C6 Monthly Budget Statement - Financial Position - M01 July**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		24 706	14 108		44 446	14 108
Trade and other receivables from exchange trans		8 157	4 010		4 460	4 010
Receivables from non-exchange transactions		(5 936)	3 496		(156)	3 496
Current portion of non-current receivables						
Inventory		175	143		171	143
VAT		(148)	3 503		(974)	3 503
Other current assets		3 520	2 559		3 225	2 559
Total current assets		30 474	27 820	-	51 173	27 820
Non current assets						
Investments						
Investment property		21 208	21 142		21 208	21 142
Property, plant and equipment		314 735	332 974		314 696	332 974
Biological assets						
Living and non-living resources						
Heritage assets		43	43		43	43
Intangible assets		156	47		156	47
Trade and other receivables from exchange trans		27	483		-	483
Non-current receivables from non-exchange trans		-	4		-	4
Other non-current assets						
Total non current assets		336 169	354 694	-	336 103	354 694
TOTAL ASSETS		366 643	382 514	-	387 276	382 514
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		1 121	1 046		1 116	1 046
Trade and other payables from exchange transac		26 011	20 093		22 355	20 093
Trade and other payables from non-exchange tra		6 609	1 995		18 592	1 995
Provision		3 210	3 260		3 169	3 260
VAT		(8 423)	(5 679)		(8 078)	(5 679)
Other current liabilities						
Total current liabilities		28 528	20 714	-	37 153	20 714
Non current liabilities						
Financial liabilities						
Provision		28 852	35 137		28 852	35 137
Long term portion of trade payables						
Other non-current liabilities		4 390	4 390		4 390	4 390
Total non current liabilities		33 242	39 527	-	33 242	39 527
TOTAL LIABILITIES		61 770	60 241	-	70 395	60 241
NET ASSETS	2	304 873	322 272	-	316 880	322 272
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272		316 917	322 272
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	300 976	322 272	-	316 917	322 272

Table C7: Cash Flow

0 - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 343	5 110		450	450	426	24	6%	-
Service charges		31 179	40 680		2 444	2 444	3 390	(946)	-28%	-
Other revenue		17 386	30 121		2 899	2 899	2 510	389	15%	144 462
Transfers and Subsidies - Operational		35 869	23 824		9 707	9 707	1 985	7 722	389%	-
Transfers and Subsidies - Capital		25 466	49 188		12 318	12 318	4 099	8 219	201%	-
Interest		1 583	-		-	-	-	-		-
Dividends										
Payments										
Suppliers and employees		(91 868)	(90 604)		(8 094)	(8 094)	(7 550)	(544)	7%	(90 604)
Interest		(0)	(2 575)		-	-	(215)	215	-100%	(2 575)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		24 958	55 744	-	19 723	19 723	4 645	(15 078)	-325%	51 283
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	-		-	-	-	-		-
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(22 696)	(49 749)		(491)	(491)	(4 146)	3 655	-88%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 469)	(49 749)	-	(491)	(491)	(4 146)	(3 655)	88%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		4 489	5 995	-	19 233	19 233	500			51 283
Cash/cash equivalents at beginning:		6 710	6 713		24 706	24 706	559	24 147		6 713
Cash/cash equivalents at month/year end:		11 199	12 708		43 939	43 939	1 059			57 997

4. Supporting Documentation

Variance explanations

0 - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Property rates	1094%	Billed on an annual basis with SA30 not accounting for cyclical nature of	SA30 to be adjusted during the adjustment budget
	Fines, penalties and forfeits	-100%	Fines will be recognised on a cash basis but is incidental in nature	Cash received for fines to be recognised timeously
	Transfers and subsidies - Operational	316%	SA30 not aligned to NT payment schedule	SA30 to be adjusted during the adjustment budget
	Sale of Goods and Rendering of Services	-87%	Mainly driven by library funding from PT but not received yet	SA30 to be adjusted during the adjustment budget
	Agency services	-55%	Incidental in nature and difficult to accurately budget for.	N/A
	Other		Deviations in excess of 10% are reported upon and do not take into account deviations arising from a small base.	
2	Expenditure By Type			
	Employee related costs	-14%	SA30 did not account for vacancies and bonuses	SA30 to be adjusted during the adjustment budget
	Bulk purchases - electricity	37%	SA30 did not account for high season (winter) and cyclical nature of elec	SA30 to be adjusted during the adjustment budget
	Debt impairment	-100%	An annual transaction	Breakdown the budget in 12 instalments
	Depreciation and amortisation	-50%	Incorrectly accounted for - 12 month breakdown of budgeted amount	Prior year transaction to be adjusted to the budgeted amount
	Contracted services	-89%	Cyclical in nature and very much grant dependent	SA30 can be adjusted to account for excessive deviations
	Inventory consumed	-86%	SA30 not budgeted for cyclical nature of consumption or aligned with cas	SA30 to be adjusted during the adjustment budget
5	Cash Flow			
	Service charges	-28%	The budget included revenue forgone under transfers and subsidies	System error
	Transfers and Subsidies (Capex & Opex)	300%	SA30 not aligned to NT payment schedule	SA30 to be adjusted during the adjustment budget
	Capital assets	-88%	Budget not aligned with the procurement plan	To be corrected through the adjustment budget

Debtors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment i.Lo Council
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Wa	1200	347	158	140	111	106	105	1 895	290	3 152	2 508	-	-
Trade and Other Receivables from Exchange Transactions - Ele	1300	1 659	149	76	46	41	44	653	135	2 804	920	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 578	39	66	63	58	63	4 396	35	10 298	4 615	-	-
Receivables from Exchange Transactions - Waste Water Manage	1500	272	114	101	87	81	77	1 624	348	2 705	2 217	-	-
Receivables from Exchange Transactions - Waste Management	1600	317	111	91	78	74	69	1 123	209	2 072	1 553	-	-
Receivables from Exchange Transactions - Property Rental Deb	1700	111	68	54	44	43	28	684	481	1 513	1 280	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expen	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	24	16	5	5	4	11	207	(38)	234	190	-	-
Total By Income Source	2000	8 307	655	534	435	407	397	10 582	1 461	22 778	13 282	-	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 068	104	62	43	38	23	527	181	2 047	812	-	-
Commercial	2300	4 373	90	74	61	55	61	3 743	211	8 668	4 131	-	-
Households	2400	2 866	461	398	331	313	313	6 312	1 070	12 063	8 339	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	8 307	655	534	435	407	397	10 582	1 461	22 778	13 282	-	-

Creditors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment i.Lo Council
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Wa	1200	347	158	140	111	106	105	1 895	290	3 152	2 508	-	-
Trade and Other Receivables from Exchange Transactions - Ele	1300	1 659	149	76	46	41	44	653	135	2 804	920	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 578	39	66	63	58	63	4 396	35	10 298	4 615	-	-
Receivables from Exchange Transactions - Waste Water Manage	1500	272	114	101	87	81	77	1 624	348	2 705	2 217	-	-
Receivables from Exchange Transactions - Waste Management	1600	317	111	91	78	74	69	1 123	209	2 072	1 553	-	-
Receivables from Exchange Transactions - Property Rental Deb	1700	111	68	54	44	43	28	684	481	1 513	1 280	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expen	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	24	16	5	5	4	11	207	(38)	234	190	-	-
Total By Income Source	2000	8 307	655	534	435	407	397	10 582	1 461	22 778	13 282	-	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 068	104	62	43	38	23	527	181	2 047	812	-	-
Commercial	2300	4 373	90	74	61	55	61	3 743	211	8 668	4 131	-	-
Households	2400	2 866	461	398	331	313	313	6 312	1 070	12 063	8 339	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	8 307	655	534	435	407	397	10 582	1 461	22 778	13 282	-	-

Performance Indicators

0 - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.2%	12.7%	0.0%	9.1%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.3%	8.2%	0.0%	14.3%	8.2%
Gearing	Long Term Borrowing/ Funds &		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	106.8%	134.3%	0.0%	137.7%	134.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		86.6%	68.1%	0.0%	119.6%	68.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		7.8%	9.2%	0.0%	39.1%	9.2%
Longstanding Debtors Recovered			0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units	2					
Employee costs	Employee costs/Total Revenue - capital revenue		45.8%	32.9%	0.0%	14.1%	32.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.0%	2.1%	0.0%	0.4%	2.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.9%	13.8%	0.0%	3.5%	5.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

5. Other Information or Documentation

Municipal Manager's Quality Certificate

The in-year report must be covered by a quality certificate in the format described below:

Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat

PRIVAATSAK X4
LAINGSBURG
6900



Municipal Buildings, Van Riebeeck Street

PRIVATE BAG X4
LAINGSBURG
6900

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNOMMER :
REFERENCE NUMBER :
NAVRAE :
ENQUIRIES :

Tel. (023) 551 1019
Faks/Fax (023) 5511019

QUALITY CERTIFICATE

I, Lesego Mokgoje, Senior Manager Finance and Compliance of Laingsburg Municipality, hereby certify that –

- The monthly budget statement**
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

For the month of July 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Ms. Lesego Mokgoje

for: Municipal Manager of Laingsburg Municipality (WC051)

Signature 

Date 14/08/2025

6. Recommendation

It is recommended that:

1. Council take note of July 2025 monthly MFMA Section 71 report.
2. Council defer the report to MPAC for oversight.